

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**01 Beaverhead
0003 Grant Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	82,572.64	82,290.65	0.00	281.99	0.00	0.00
222X Educational Media Services	150.00	150.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,295.68	9,295.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	3,787.00	0.00	3,787.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,834.28	13,834.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	13,669.37	13,669.37	0.00	0.00	0.00	0.00
31XX Food Services	549.46	549.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,573.00	0.00	XXXXXXXXXX	5,573.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,021.20	3,021.20	XXXXXXXXXX	0.00	0.00	0.00
Totals	132,452.63	122,810.64	3,787.00	5,854.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	132,452.63					
Line A	Preliminary Indirect Cost Rate [C divided by B] 3,787.00/122,810.64		3.08%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**01 Beaverhead
0005 Dillon Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,383,961.69	3,329,071.55	0.00	54,890.14	0.00	0.00
21XX Support Services - Students	57,652.89	57,652.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	133,963.54	133,963.54	0.00	0.00	0.00	0.00
222X Educational Media Services	140,525.12	140,525.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,633.31	98,633.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	249,143.73	249,143.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	112,740.31	0.00	112,740.31	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	415,205.06	407,811.58	0.00	7,393.48	0.00	0.00
27XX Student Transportation Services	64,191.86	64,191.86	0.00	0.00	0.00	0.00
31XX Food Services	221,616.89	221,616.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,526.00	8,526.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	4,886,160.40	4,711,136.47	112,740.31	62,283.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,886,160.40					
Line A	Preliminary Indirect Cost Rate [C divided by B] 112,740.31/4,711,136.47		2.39%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (2.31%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

01 Beaverhead
0006 Beaverhead County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,076,841.54	1,979,812.38	0.00	97,029.16	0.00	0.00
222X Educational Media Services	74,283.12	73,832.12	0.00	451.00	0.00	0.00
23XX Support Services - General Administration	192,741.99	192,741.99	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	152,975.98	152,975.98	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	493,845.21	490,971.81	0.00	2,873.40	0.00	0.00
27XX Student Transportation Services	443,600.48	346,144.69	0.00	97,455.79	0.00	0.00
34XX Extracurricular - Activities	77,768.52	77,768.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	184,543.10	184,543.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	25,150.32	25,150.32	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,721,750.26	3,523,940.91	0.00	197,809.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,721,750.26					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/3,523,940.91		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2005-06 Using FY04 Expenditures

01 Beaverhead
0007 Wise River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	99,262.49	95,672.65	0.00	3,589.84	0.00	0.00
222X Educational Media Services	750.00	750.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,516.10	7,516.10	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	23,794.95	22,294.95	0.00	1,500.00	0.00	0.00
27XX Student Transportation Services	1,719.19	1,719.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,342.98	4,342.98	XXXXXXXXXX	0.00	0.00	0.00
Totals	137,385.71	132,295.87	0.00	5,089.84	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	137,385.71					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/132,295.87		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**01 Beaverhead
0009 Lima K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	552,093.76	552,093.76	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,488.92	26,488.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,634.65	9,634.65	0.00	0.00	0.00	0.00
222X Educational Media Services	29,675.80	29,675.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	53,371.17	53,371.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	47,580.49	47,580.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,247.30	0.00	31,583.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	120,047.95	120,047.95	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,706.42	57,706.42	0.00	0.00	0.00	0.00
31XX Food Services	46,040.88	46,040.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,530.98	2,530.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,042.80	38,042.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	16,762.84	16,762.84	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,034,223.96	999,976.66	31,583.99	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,034,223.96					
Line A	Preliminary Indirect Cost Rate [C divided by B] 31,583.99/999,976.66		3.16%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

01 Beaverhead
0010 Wisdom Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	86,303.55	86,303.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,080.00	1,080.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,403.89	9,403.89	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,363.19	16,363.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,698.00	5,698.00	0.00	0.00	0.00	0.00
31XX Food Services	117.00	117.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,587.67	3,587.67	XXXXXXXXXX	0.00	0.00	0.00
Totals	122,553.30	122,553.30	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	122,553.30					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/122,553.30		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**01 Beaverhead
0012 Polaris Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	43,127.33	43,127.33	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,086.00	3,086.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,016.65	8,016.65	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,016.18	1,016.18	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,288.10	1,288.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	944.13	944.13	XXXXXXXXXX	0.00	0.00	0.00
Totals	57,478.39	57,478.39	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	57,478.39					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/57,478.39		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**01 Beaverhead
0014 Jackson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	94,956.05	86,234.05	0.00	8,722.00	0.00	0.00
221X Improvement of Instruction Services	1,900.00	1,900.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	9,440.44	9,440.44	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,044.73	27,044.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,572.50	3,572.50	0.00	0.00	0.00	0.00
31XX Food Services	355.98	355.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,531.80	4,531.80	XXXXXXXXXX	0.00	0.00	0.00
Totals	141,801.50	133,079.50	0.00	8,722.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	141,801.50					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/133,079.50		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**01 Beaverhead
0015 Reichle Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	105,059.72	105,059.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	519.60	0.00	0.00	519.60	0.00	0.00
23XX Support Services - General Administration	13,635.36	13,635.36	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,847.83	7,847.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,163.53	10,163.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or 9999 Undistributed	3,179.61 4,095.93	3,179.61 4,095.93	XXXXXXXXXX 0.00	0.00 0.00	0.00 0.00	0.00 0.00
Totals	144,501.58	143,981.98	0.00	519.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	144,501.58					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/143,981.98		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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